

<p>Form F-66 (IA-2) (6-30-2016)</p> <p style="text-align: center;">STATE OF IOWA</p> <p style="text-align: center;">2016</p> <p style="text-align: center;">FINANCIAL REPORT</p> <p style="text-align: center;">FISCAL YEAR ENDED</p> <p style="text-align: center;">JUNE 30, 2016</p> <p>CITY OF <u>Dubuque</u>, IOWA</p> <p>DUE: December 1, 2016</p>		<p>16203100700000</p> <p>Finance Director</p> <p>50 W 13th St.</p> <p>Dubuque, IA 52001</p> <p style="font-size: small;">(Please correct any error in name, address, and ZIP Code)</p>		
<p>WHEN COMPLETED, PLEASE RETURN TO</p> <p>Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319</p>		<p>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</p>		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	24,082,860		24,082,860	24,082,860
Less: Uncollected property taxes-levy year	1,642,837		1,642,837	
Net current property taxes	22,440,023		22,440,023	24,082,860
Delinquent property taxes	84,408		84,408	
TIF revenues	9,395,173		9,395,173	9,866,823
Other city taxes	12,975,473	0	12,975,473	17,512,174
Licenses and permits	6,330,034	9,437	6,339,471	1,415,087
Use of money and property	13,694,619	171,363	13,865,982	13,323,671
Intergovernmental	29,391,117	4,418,305	33,809,422	70,780,332
Charges for fees and service	6,246,419	31,477,997	37,724,416	40,066,558
Special assessments	316,092	187	316,279	145,667
Miscellaneous	3,666,196	5,794,303	9,460,499	10,351,697
Other financing sources	32,091,121	37,989,081	70,080,202	85,597,641
Total revenues and other sources	136,630,675	79,860,673	216,491,348	273,142,510
Expenditures and Other Financing Uses				
Public safety	27,716,209	0	27,716,209	28,897,544
Public works	11,393,683	0	11,393,683	13,598,191
Health and social services	1,043,170	0	1,043,170	1,148,343
Culture and recreation	11,392,093	0	11,392,093	11,927,357
Community and economic development	13,417,640	0	13,417,640	13,643,912
General government	8,107,876	0	8,107,876	8,052,658
Debt service	14,744,640	0	14,744,640	14,733,088
Capital projects	40,545,227	0	40,545,227	97,946,081
Total governmental activities expenditures	128,360,538	0	128,360,538	189,947,174
Business type activities	0	80,035,868	80,035,868	115,233,641
Total ALL expenditures	128,360,538	80,035,868	208,396,406	305,180,815
Other financing uses, including transfers out	23,635,009	5,178,953	28,813,962	29,876,821
Total ALL expenditures/And other financing uses	151,995,547	85,214,821	237,210,368	335,057,636
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-15,364,872	-5,354,148	-20,719,020	-61,915,126
Beginning fund balance July 1, 2015	66,112,397	26,026,280	92,138,677	102,091,141
Ending fund balance June 30, 2016	50,747,525	20,672,132	71,419,657	40,176,015
<p>Note - These balances do not include \$ <u>3,795,781</u> held in non-budgeted internal service funds; \$ <u> </u> held in Pension Trust Funds; \$ <u> </u> held in Private Purpose Trust funds and \$ <u>8,651,995</u> held in agency funds which were not budgeted and are not available for city operations.</p>				
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016	
General obligation debt	\$ 111,605,007		Other long-term debt	\$ 5,583,763
Revenue debt	\$ 26,210,000		Short-term debt	\$ 0
TIF Revenue debt	\$ 125,741,978			
			General obligation debt limit	\$ 196,031,094
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11-23-16	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Kevin S. Firnstahl	→	563	589-4121	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/21/2016	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF Dubuque						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	19,082,045	4,718,391		282,424			24,082,860			24,082,860	2
3	Less: Uncollected property taxes - Levy year	1,623,539			19,298			1,642,837			1,642,837	3
4	Net current property taxes	17,458,506	4,718,391		263,126	0		22,440,023		T01	22,440,023	4
5	Delinquent property taxes	83,758	23		627			84,408		T01	84,408	5
6	Total property tax	17,542,264	4,718,414		263,753	0	0	22,524,431		T01	22,524,431	6
7	TIF revenues			9,395,173				9,395,173		T01	9,395,173	7
8	Other city taxes											
9	Utility tax replacement excise taxes	710,177	192,644		9,316			912,137		T15	912,137	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
11	Parimutuel wager tax	16,808						16,808		C30	16,808	10
12	Gaming wager tax	591,115						591,115		C30	591,115	11
13	Mobile home tax	40,371	10,952		524			51,847		T19	51,847	12
14	Hotel/motel tax	2,108,458						2,108,458		T19	2,108,458	13
15	Other local option taxes	4,647,554				4,647,554		9,295,108		T09	9,295,108	14
15	TOTAL OTHER CITY TAXES	8,114,483	203,596	0	9,840	4,647,554	0	12,975,473	0		12,975,473	15
16	Section B - LICENSES AND PERMITS	5,738,250	591,784					6,330,034	9,437	T29	6,339,471	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	108,044	81,560	149,722	3,981	277,360	4,838	625,505	171,353	U20	796,858	18
19	Rents and royalties	11,796,805	300			36,933		11,834,038	10	U40	11,834,048	19
20	Other miscellaneous use of money and property	166,904	1,067,878			294		1,235,076		U20	1,235,076	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	12,071,753	1,149,738	149,722	3,981	314,587	4,838	13,694,619	171,363		13,865,982	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	575,517	20,321		46,077	8,803,696	0	9,445,611	3,571,099	B89	13,016,710	27
28	Community development block grants		806,014					806,014		B50	806,014	28
29	Housing and urban development		4,728,096					4,728,096		B50	4,728,096	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	575,517	5,554,431	0	46,077	8,803,696	0	14,979,721	3,571,099		18,550,820	33
34												34
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Dubuque						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		7,122,738					7,122,738		C46	7,122,738	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	196,415	125,229			2,675,261		2,996,905	552,164	C89	3,549,069	49		
50	Iowa Department of Transportation	8,525						8,525	209,141	C89	217,666	50		
51	Iowa Department of Natural Resources	53,900						53,900		C89	53,900	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	932,886	243,179	660,865	14,240			1,851,170		C89	1,851,170	54		
55	Military Service Tax Credit	9,736	2,641		128			12,505			12,505	55		
56	M&C Replacement County	36,415						36,415			36,415	56		
57	Homestead / DSC / BPTC tax credits	1,120,231	304,079	328,981	15,740			1,769,031			1,769,031	57		
58			25,495					25,495			25,495	58		
59								0			0	59		
60	Total state	2,358,108	7,823,361	989,846	30,108	2,675,261	0	13,876,684	761,305		14,637,989	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	462,823						462,823	85,901		548,724	63		
64	Library service							0		D89	0	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service	71,889						71,889		D89	71,889	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	534,712	0	0	0	0	0	534,712	85,901		620,613	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	3,468,337	13,377,792	989,846	76,185	11,478,957	0	29,391,117	4,418,305		33,809,422	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water	35,547						35,547	8,256,883	A91	8,292,430	73		
74	Sewer	31,424						31,424	12,094,684	A80	12,126,108	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking	205,582						205,582	2,723,361	A60	2,928,943	77		
78	Airport	2,263,942	57,540			151,207		2,472,689		A01	2,472,689	78		
79	Landfill/garbage							0	3,839,768	A81	3,839,768	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Dubuque						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0	780,259	A94	780,259	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0	3,702,725	A80	3,702,725	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees	209,599						209,599		A89	209,599	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges	1,270,266						1,270,266		A89	1,270,266	93		
94	Sidewalk street repair charges	36,082	8,845					44,927		A44	44,927	94		
95	Housing and urban renewal charges	90,808						90,808		A50	90,808	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges							0		A03	0	98		
99	Library charges	33,503						33,503		A89	33,503	99		
100	Park, recreation, and cultural charges	1,817,295	17,221					1,834,516		A61	1,834,516	100		
101	Animal control charges	14,754	5					14,759	80,317	A89	95,076	101		
102	Other charges - Specify	2,799						2,799			2,799	102		
103								0			0	103		
104	TOTAL CHARGES FOR SERVICE	6,011,601	83,611	0	0	151,207	0	6,246,419	31,477,997		37,724,416	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS		174,195			141,897		316,092	187	U01	316,279	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	997,186	25,666	350,970		18,254		1,392,076	120,037	U99	1,512,113	108		
109	Deposits and sales/fuel tax refunds	52,392	138,014				60	190,466	43,798	U99	234,264	109		
110	Sale of property and merchandise							0		U11	0	110		
111	Fines	454,514						454,514	366,834	U30	821,348	111		
112	Internal service charges	910,463						910,463	4,026,202	NR	4,936,665	112		
113	Other miscellaneous - Specify	515,246	168,220			30,025		713,491	1,201,402		1,914,893	113		
114								0			0	114		
115								0	14,341		14,341	115		
116		1,250				3,936		5,186	21,689		26,875	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	2,931,051	331,900	350,970	0	52,215	60	3,666,196	5,794,303		9,460,499	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Dubuque						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	55,877,739	20,631,030	10,885,711	353,759	16,786,417	4,898	104,539,554	41,871,592		146,411,146	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	144,330	129,251	454,181		46,254		774,016	96,233	NR	870,249	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	2,851,561			4,912,760	1,112,081		8,876,402	31,519,589	NR	40,395,991	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	9,342,122	242,207		2,881,196	854,416		13,319,941	6,373,259		19,693,200	127				
128	Internal TIF loans and transfers in	282,592	1,367,145	24,886	6,632,488	813,651		9,120,762			9,120,762	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	12,620,605	1,738,603	479,067	14,426,444	2,826,402	0	32,091,121	37,989,081		70,080,202	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	68,498,344	22,369,633	11,364,778	14,780,203	19,612,819	4,898	136,630,675	79,860,673		216,491,348	132				
133												133				
134	Beginning fund balance July 1, 2015	7,838,878	4,464,909	6,557,554	24,108	47,147,881	79,067	66,112,397	26,026,280		92,138,677	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	76,337,222	26,834,542	17,922,332	14,804,311	66,760,700	83,965	202,743,072	105,886,953		308,630,025	136				
137												137				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF Dubuque						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	13,914,560						13,914,560		E62	13,914,560	2		
3	Purchase of land and equipment	403,888						403,888		G62	403,888	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	1,473,023						1,473,023		E89	1,473,023	8		
9	Purchase of land and equipment	1,000						1,000		G89	1,000	9		
10	Flood control — Current operation	133,265						133,265		E59	133,265	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	8,936,197						8,936,197		E24	8,936,197	13		
14	Purchase of land and equipment	14,367						14,367		G24	14,367	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	1,693,641						1,693,641		E32	1,693,641	16		
17	Purchase of land and equipment	135						135		G32	135	17		
18	Building inspections — Current operation	897,178						897,178		E66	897,178	18		
19	Purchase of land and equipment	1,078						1,078		G66	1,078	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	247,186						247,186		E32	247,186	24		
25	Purchase of land and equipment	691						691		G32	691	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	27,716,209	0		0	0	0	27,716,209			27,716,209	40		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Dubuque		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	1,153,577	3,495,156					4,648,733		E44	4,648,733	42
43	Purchase of land and equipment	86,049	150,527					236,576		G44	236,576	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	501,054						501,054		E44	501,054	48
49	Traffic control safety — Current operation	21,473						21,473		E44	21,473	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		1,138,303					1,138,303		E44	1,138,303	52
53	Purchase of land and equipment		60					60		G44	60	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		660,017					660,017		E81	660,017	57
58	Purchase of land and equipment		2,097					2,097		G81	2,097	58
59	Airport (if not an enterprise) — Current operation	3,882,264						3,882,264		E01	3,882,264	59
60	Purchase of land and equipment	62,052						62,052		G01	62,052	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	240,857						240,857		E89	240,857	65
66	Purchase of land and equipment	197						197		G89	197	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	5,947,523	5,446,160		0	0	0	11,393,683			11,393,683	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Dubuque		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation	493,419	592					494,011		E32	494,011	88
89	Purchase of land and equipment	450						450		G32	450	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	543,012						543,012		E79	543,012	97
98	Purchase of land and equipment	2,445	3,252					5,697		G79	5,697	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,039,326	3,844				0	1,043,170			1,043,170	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF Dubuque						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	3,161,940	95,732					3,257,672		E52	3,257,672	122
123	Purchase of land and equipment	31,720	2,426				2,991	37,137		G52	37,137	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	3,100,990					2,083	3,103,073		E61	3,103,073	127
128	Purchase of land and equipment	305,604						305,604		G61	305,604	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	2,990,247	114,764					3,105,011		E61	3,105,011	130
131	Purchase of land and equipment	95,828						95,828		G61	95,828	131
132	Construction	460						460		F61	460	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	1,166,947						1,166,947		E61	1,166,947	135
136	Other culture and recreation	320,361						320,361		E61	320,361	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	11,174,097	212,922		0	0	5,074	11,392,093			11,392,093	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	4,506	80,850					85,356		E89	85,356	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	2,162,072	75,000					2,237,072		E89	2,237,072	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	1,208,231	5,803,057					7,011,288		E50	7,011,288	145
146	Purchase of land and equipment	17,155	49,871					67,026		G50	67,026	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	823,706						823,706		E29	823,706	148
149	Purchase of land and equipment	1,500						1,500		G29	1,500	149
150	Other community and economic development — Current operation			3,191,692				3,191,692		E89	3,191,692	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	4,217,170	6,008,778	3,191,692	0	0	0	13,417,640			13,417,640	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Dubuque		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,239,330	475,416					2,714,746		E29	2,714,746	160
161	Purchase of land and equipment	8,145	20,753					28,898		G29	28,898	161
162	Clerk, Treasurer, financial administration — Current operation	2,739,300						2,739,300		E23	2,739,300	162
163	Purchase of land and equipment	4,385						4,385		G23	4,385	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,057,551						1,057,551		E25	1,057,551	166
167	Purchase of land and equipment	928						928		G25	928	167
168	City hall and general buildings — Current operation	355,848						355,848		E31	355,848	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	1,149,431	7		53,497			1,202,935		E89	1,202,935	172
173	Purchase of land and equipment	3,285						3,285		G89	3,285	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	7,558,203	496,176	0	53,497	0	0	8,107,876			8,107,876	176
177	Section G — DEBT SERVICE				14,527,546	217,094		14,744,640			14,744,640	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	14,527,546	217,094	0	14,744,640			14,744,640	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		3,496,833	1,230,041			35,818,353		40,545,227			40,545,227	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	3,496,833	1,230,041		0	35,818,353	0	40,545,227			40,545,227	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	3,496,833	1,230,041	0	0	35,818,353	0	40,545,227			40,545,227	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	61,149,361	13,397,921	3,191,692	14,581,043	36,035,447	5,074	128,360,538			128,360,538	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Dubuque						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
197	Section I — BUSINESS TYPE ACTIVITIES											197		
198	Water — Current operation								4,669,482	E91	4,669,482	198		
199	Purchase of land and equipment								121,070	G91	121,070	199		
200	Construction								137,919	F91	137,919	200		
201	Sewer and sewage disposal — Current operation								5,388,619	E80	5,388,619	201		
202	Purchase of land and equipment								48,503	G80	48,503	202		
203	Construction									F80	0	203		
204	Electric — Current operation									E92	0	204		
205	Purchase of land and equipment									G92	0	205		
206	Construction									F92	0	206		
207	Gas Utility — Current operation									E93	0	207		
208	Purchase of land and equipment									G93	0	208		
209	Construction									F93	0	209		
210	Parking — Current operation								1,574,548	E60	1,574,548	210		
211	Purchase of land and equipment								46,968	G60	46,968	211		
212	Construction									F60	0	212		
213	Airport — Current operation									E01	0	213		
214	Purchase of land and equipment									G01	0	214		
215	Construction									F01	0	215		
216	Landfill/Garbage — Current operation								2,610,794	E81	2,610,794	216		
217	Purchase of land and equipment								61,240	G81	61,240	217		
218	Construction									F81	0	218		
219	Hospital — Current operation									E36	0	219		
220	Purchase of land and equipment									G36	0	220		
221	Construction									F36	0	221		
222	Transit — Current operation								3,418,552	E94	3,418,552	222		
223	Purchase of land and equipment								3,144	G94	3,144	223		
224	Construction									F94	0	224		
225	Cable TV, telephone, Internet — Current operation									E03	0	225		
226	Purchase of land and equipment									G03	0	226		
227	Housing authority — Current operation									E50	0	227		
228	Purchase of land and equipment									G50	0	228		
229	Construction									F50	0	229		
230	Storm water — Current operation								593,514	E80	593,514	230		
231	Purchase of land and equipment								501	G80	501	231		
232	Construction									F80	0	232		
233												233		
234												234		
235												235		
236												236		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF Dubuque						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								81,146	E89	81,146	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								16,503,273		16,503,273	242
243	Enterprise Capital Projects								40,290,314		40,290,314	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Engineering								2,508,159		2,508,159	246
247	Garage								1,972,500		1,972,500	247
248	Stores								5,622		5,622	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								80,035,868		80,035,868	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	61,149,361	13,397,921	3,191,692	14,581,043	36,035,447	5,074	128,360,538	80,035,868		208,396,406	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	3,573,158	6,024,229		0	4,916,276	584	14,514,247	5,178,953		19,693,200	255
256	Internal TIF loans/repayments and transfers out		24,886	8,889,304		206,572		9,120,762			9,120,762	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	3,573,158	6,049,115	8,889,304	0	5,122,848	584	23,635,009	5,178,953		28,813,962	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	64,722,519	19,447,036	12,080,996	14,581,043	41,158,295	5,658	151,995,547	85,214,821		237,210,368	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						23,514	23,514			23,514	263
264	Restricted		7,387,506	5,841,336	223,268	23,117,363	54,793	36,624,266			36,624,266	264
265	Committed	1,015,938				2,485,042		3,500,980			3,500,980	265
266	Assigned	1,530,960						1,530,960			1,530,960	266
267	Unassigned	9,067,805						9,067,805			9,067,805	267
268	Total Governmental	11,614,703	7,387,506	5,841,336	223,268	25,602,405	78,307	50,747,525			50,747,525	268
269	Proprietary								20,672,132		20,672,132	269
270	Total ending fund balance June 30, 2016	11,614,703	7,387,506	5,841,336	223,268	25,602,405	78,307	50,747,525	20,672,132		71,419,657	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	76,337,222	26,834,542	17,922,332	14,804,311	66,760,700	83,965	202,743,072	105,886,953		308,630,025	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF Dubuque Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$		Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$			
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		41,879,255	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 5,695,000	29U \$	39U \$ 285,000	49U \$	49U \$	49U \$ 5,410,000	49U \$	I91 \$ 210,825	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 22,181,608	29U	39U 596,179	49U	49U 21,585,429	49U	49U	I89 1,658,440	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. GO Bonds	19U 104,875,000	29U 17,895,000	39U 18,354,983	49U 104,415,007	49U	49U	49U	I89 3,566,876	
11. IFA	19U 4,500,000	29U	39U 0	49U	49U	49U	49U 4,500,000	I89 135,000	
12. SRF	19U 85,447,970	29U 21,831,579	39U 3,123,000	49U	49U 104,156,549	49U	49U	I89 2,126,774	
13. Loans	19U 1,206,340	29U	39U 122,576	49U	49U	49U	49U 1,083,763	I89 12,789	
14. Sales Tax Inc	19U 27,990,000	29U	39U 0	49U 7,190,000	49U	49U 20,800,000	49U	I89 1,056,091	
Total long-term debt	251,895,918	39,726,579	22,481,738	111,605,007	125,741,978	26,210,000	5,583,763	8,766,795	
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2015				61V \$	0				
Outstanding as of JUNE 30, 2016				64V \$	0				
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014									
				\$	3,920,621,887		x .05 = \$		196,031,094
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61						
	\$	\$							
		34,388,639	37,031,018			71,419,657			
REMARKS						V98			